IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 3139 of 1985

For Approval and Signature:

Hon'ble MR.JUSTICE R.K.ABICHANDANI
and
Hon'ble MR.JUSTICE KUNDAN SINGH

==========

1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

M/S. SANJAY OILCAKE INDUSTRIES

Versus

SALES TAX OFFICER(1)

Appearance:

MR RD PATHAK for the Petitioner.

Mr. Sudhir Mehta, AGP for Respondents No. 1-3

CORAM : MR.JUSTICE R.K.ABICHANDANI
and
MR.JUSTICE KUNDAN SINGH

Date of decision: 26/03/2002

ORAL JUDGEMENT

(Per : MR.JUSTICE R.K.ABICHANDANI)

After considerable arguments in this petition, in view of the fact that final assessment orders have been made, the learned counsel for the petitioner submitted that the petitioner may be relegated to the appellate forum. Since final orders have been made, it would be appropriate for the petitioner to approach appellate forum as desired and the appellate forum shall, if the petitioner challenges the impugned order, consider the appeal and take a decision in accordance with law expeditiously. It will be open for the petitioner to raise all the contentions including against initiation of the proceedings and place reliance on the decision of the Supreme Court and other judgments which have been referred to before us. The petitioner is accordingly relegated to the appellate forum. This petition stands disposed of accordingly. Rule is discharged with no order as to costs. Ad-interim relief stands vacated.

...

***darji